

EXHIBIT 2

CARTER LEDYARD & MILBURN LLP
Counselors at Law

Judith A. Lockhart
Partner

Direct Dial: 212-238-8603
E-mail: lockhart@clm.com

2 Wall Street
New York, NY 10005-2072

Tel (212) 732-3200
Fax (212) 732-3232

1401 Eye Street, N.W.
Washington, DC 20005
(202) 898-1515

570 Lexington Avenue
New York, NY 10022
(212) 371-2720

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BY EMAIL

Nancy R. Peterson, Esq.
Tisdale & Lennon, LLC
10 Spruce Street
Southport, CT 06890

Re: Seamount International Association Ltd. v. Kuehne & Nagel, Ltda.
Docket No.: 06 Civ. 5648 (LTS)

Dear Nancy:

Further to our prior conversations concerning the attachments of electronic funds by your client in connection with the above-referenced matter, my investigation of this matter with my client has uncovered the following:

1. Kuehne & Nagel, Ltda. (Brazil) changed its name to Kuehne & Nagel Servicio Logisticos, Ltda. in 1999 although it apparently continued to use Kuehne & Nagel, Ltda. for some time after the name change. (See Attachment A.) I have asked for documentation of the name change.
2. There are two other Kuehne & Nagel, Ltda. entities, one in Chile and one in Bolivia. Both of these entities are separately incorporated in their respective countries and neither company had anything to do with the Seamount dispute. (See Attachments B (Chile) and C (Bolivia)).
3. The funds attached by Citibank to date belong to Kuehne & Nagel, Ltda. Chile and have therefore been improperly attached. I have attached copies the invoices that were issued to the client of Kuehne & Nagel, Ltda. (Chile). The funds attached by Citibank were in payment of these invoices. (See Attachment D).

It would be preferable to resolve the release of the funds by agreement of the parties if possible. If that is not possible, please let me know and I will contact the Court.

Sincerely,



Judith A. Lockhart

JAL:maf

Attachments

cc: Mary Mihalik, Esq.
Citigroup Inc.